Cantonments Act, 1924

Section 99 - Exemption in the Case of Buildings

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(1) When, in pursuance of section 98, a1[Board] has fixed a special rate for the cleansing of any factory, hotel, club or group of buildings or lands, such premises shall be exempted from the payment of any conservancy or scavenging tax imposed in the cantonment.

(2) The following buildings and lands shall be exempt from any tax on property2[other than a tax imposed to cover the cost of specific services rendered by the Board], namely:--

(a) places set apart for public worship and either actually so used or used for no other purpose;

(b) buildings used for educational purposes and public libraries, playgrounds and dharamshalas which are open to the public and from which no income is derived;

(c) hospitals and dispensaries maintained wholly by charitable contributions;

(d) burning and burial grounds, not being the property of the Government or a1[Board], which are controlled under the provisions of this Act;

(e) buildings or lands vested in a1[Board]; and

3[(f) any buildings or lands, or portion of such buildings or lands, which are the property of the Government.]

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1. Substituted by Act 24 of 1936, section 69, for "Cantonment Authority".

2. Inserted by Act 15 of 1942, section 8.

3. Substituted by Act 15 of 1983, section 66, for clause (f) w.e.f. 1-10-1983.
